

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) May 11, 2010.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$18,173.73	02/28/2010	Erie County Clerk 95 Franklin Street Buffalo NY 14202 02/24/2010	Town of Evans 8787 Erie Road Angola NY 14006	04/21/2010
Property Tax	\$3,567.82	04/21/2010	Town of Evans 8787 Erie Road Angola NY	Town of Evans 8787 Erie Road Angola NY 14006	04/21/2010
Notice of Federal Tax Lien	\$25,920.28	01/09/2006	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 12/06/2006	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	04/21/2010
Judgment	\$1,805.70	06/19/2007	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 07/02/2007	CGF Anesthesiology C/O Michael Poretta PO Box 537 Hamburg NY 14075	04/21/2010
New York State Tax Warrant	\$33,359.71	08/09/2008	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 08/20/2008	New York State Department of Tax & Finance 77 Broadway Suite 112 Buffalo NY 14203	04/21/2010
New York State Tax Warrant	\$89,989.25	08/30/2008	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 09/09/2008	New York State Department of Tax & Finance 77 Broadway Suite 112 Buffalo NY 14203	04/21/2010
Notice of Federal Tax Lien	\$26,027.15	01/26/2009	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 03/12/2009	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	04/21/2010

Name	JOHN M. KENNEY	Signature		Date	04/21/2010
Title	PROP AP & LIQ SPEC-PALS				